

BEFORE THE DEPARTMENT OF REVENUE  
OF THE STATE OF MONTANA

In the matter of the adoption of New     ) NOTICE OF ADOPTION  
Rules I through III pertaining to     )  
claiming the unlocking state lands tax     )  
credit     )

TO: All Concerned Persons

1. On September 4, 2014, the Department of Revenue published MAR Notice No. 42-2-916 pertaining to the public hearing on the proposed adoption of the above-stated rules at page 1989 of the 2014 Montana Administrative Register, Issue Number 17.

2. The department has adopted NEW RULE I (42.4.2301), II (42.4.2302), and III (42.4.2303) exactly as proposed.

3. No comments or testimony were received.

/s/ Laurie Logan  
Laurie Logan  
Rule Reviewer

/s/ Mike Kadas  
Mike Kadas  
Director of Revenue

Certified to the Secretary of State October 14, 2014.